MFASIS ACCOUNTING SYSTEM

Function: Process Appropriations/Transfer Funds

OBJECTIVES:

To establish Appropriations and to transfer funds on the MFASIS Accounting System.

SOURCE DOCUMENTS NEEDED:

- Approved budget work program

- Approved financial orders

PROCEDURES:

See User Procedure Section

SYSTEM INPUT:

See System Input Section

SCREENS TO BE USED:

- Appropriation (AP)

- Transfer Funds (TA)

**PROCEDURES FOR PROCESSING APPROPRIATIONS AND TRANSFERRING
FUNDS WILL BE DISTRIBUTED AT A LATER DATE**

Function: Process Appropriations/Transfer Appropriations

NARRATIVE

This narrative describes in general terms how MFASIS will process appropriations. Appropriations will be established using the AP transaction. It should be noted that allocations will be treated the same as appropriations. For system purposes, one appropriation will be maintained for each expenditure category. A separate appropriation will be maintained to process cash sufficiency checks. Therefore, for each appropriation, four records will be maintained in the appropriation Master Table.

Before an appropriation is established, the fund, agency and organization must be set up in the appropriate MFASIS Master Tables. In addition, the appropriation Control Option in the Fund Master Table must be set to a control option. This has been set to Full Control "C". This means that the appropriation budget authority cannot be exceeded. Transactions exceeding the budget authority will be rejected.

At the beginning of each fiscal year, the appropriation (AP) transactions will be entered into MFASIS via an automated interface with the Bureau of the Budget. Any AP transactions processed during the fiscal year will be approved by the Bureau of the Budget and entered the same way.

Financial orders which are requesting transfers of appropriation will be entered onto MFASIS using the Transfer Appropriation (TA) transaction.

Appropriations will be maintained in the appropriation (EAP2) Master Table and may be viewed on line through the appropriation Table inquiry.

It should be noted that when an appropriation is established, increased, or transferred through the AP or TA transaction, an Allotment (AL) transaction must be processed to modify the allotment amounts associated with the appropriation.

ACCOUNTING ACTIVITIES

AP and TA transactions which contain the necessary approvals will update the Appropriation Master Table (EAP2) and the General Ledger (GENLED).

Function: Process Appropriations/Transfer Appropriations

FORMS

A. APPROPRIATION/TRANSFER APPROPRIATION FORM

(USE AN AGENCY SPECIFIC FORM
TO RECORD APPROPRIATIONS AND APPROPRIATION TRANSFERS)

Function: Process Appropriations/Transfer Appropriations

USER PROCEDURES

ON-LINE AGENCIES

A. PROCESS BIENNIAL APPROPRIATIONS

FREQUENCY RESPONSIBLE	TRIGGER UNIT/EMPLOYEE	PROCEDURES
1. Agency prepares the biennial budget request submission.	Agency budget staff	Follow agency internal procedures for review and validation of biennial budget request submission. Prepare for processing: a) complete an agency specific appropriation input form b) attach the appropriation form to the biennial budget request submission. Submit the budget request and supporting documents to the Bureau of the Budget.
2. Receipt of agency biennial budget request.	Bureau of the Budget	Review and consolidate the agency biennial budget requests to produce a consolidated State budget document. Submit to the Legislature.
3. Receipt of legislative approval (enacted).	Bureau of the Budget	Produce an approved work program. Send hard copy of agency appropriation form and approved work order program to the Bureau of Accounts along with auth. to run ext job.

FREQUENCY RESPONSIBLE	TRIGGER UNIT/EMPLOYEE	PROCEDURES
4. Receipt of Transaction Reject Report.	BAC Accounting Division	Correct appropriations rejected on overnight edits.
5. Receipt of appropriations accepted by the system.	Bureau of Accounts Accounting Division	File document for one year.

B. MAINTAIN APPROPRIATIONS

FREQUENCY RESPONSIBLE	TRIGGER UNIT/EMPLOYEE	PROCEDURES
1. Agency determines a need to increase an existing appropriation, or establish a new appropriation.	Agency budget staff	Follow agency internal procedures for review and validation of financial orders for new appropriations. Prepare an appropriation form detailing the accounts and the amount of the appropriation. Forward the approved financial order and appropriation form to the Bureau of the Budget.
2. Receipt of reviewed and properly coded financial order and appropriation.	Agency authorizing signature	Sign each financial order and appropriation. Forward the approved financial order and appropriation form to the Bureau of the Budget.
3. Receipt of agency reviewed and authorized financial order.	Bureau of the Budget staff	Review the financial order. Obtain the Governor's approval for the financial order.
4. Receipt of Governor's approval on financial order.	Bureau of the Budget staff	Enter the appropriation data into the work program Budget System. Forward a copy of the approved financial order and the appropriation form to the Bureau of Accounts and Control Accounting Division

FREQUENCY RESPONSIBLE	TRIGGER UNIT/EMPLOYEE	PROCEDURES
		along with auth. to run ext job.
5. Receipt of approved financial order form the Bureau of the Budget.	Bureau of Accounts and Control Accounting Division	Access the MFASIS accounting system. Enter AP transaction data into the system from tape. See system input instructions on how to process an AP transaction.
6. Receipt of Transaction Reject Report.	Bureau of Accounts and Control Accounting Division	Correct appropriations rejected on overnight edits.
7. Receipt of appropriations accepted by the system.	Bureau of Accounts and Control- Accounting Division	File document for one year.

C. PROCESS APPROPRIATION TRANSFERS

	FREQUENCY RESPONSIBLE	TRIGGER UNIT/EMPLOYEE	PROCEDURES
1.	Agency determines a need to transfer funds between appropriations.	Agency budget staff	Follow agency internal procedures for review and validation of financial orders for appropriation transfers.
			Prepare a transfer appropriation form detailing the accounts and the amount of the transfer.
			Forward the approved financial order and transfer appropriation form to the Bureau of the Budget.
2.	Receipt of reviewed and properly coded financial order and appropriation.	Agency authorizing signature	Sign each financial order and appropriation.
			Forward the approved financial order and transfer appropriation form to the Bureau of the Budget.
3.	Receipt of agency reviewed and authorized financial order.	Bureau of the Budget staff	Review the financial order.
			Obtain the Governor's approval for the financial order.
4.	Receipt of Governor's approval on financial order.	Bureau of the Budget staff	Enter the transfer appropriation data into the work program Budget System.
			Forward a copy of the approved financial order and the transfer appropriation form to the Bureau of Accounts and Control Accounting Division along with auth. to run ext tape.

FREQUENCY RESPONSIBLE	TRIGGER UNIT/EMPLOYEE	PROCEDURES
5. Receipt of approved financial order form the Bureau of the Budget.	Bureau of Accounts and Control Accounting Division	Access the MFASIS accounting system. Enter TA transaction data into the system from ext tape. See system input instructions on how to process a TA transaction.
6. Receipt of Transaction Reject Report.	Bureau of Accounts and Control Accounting Division	Correct appropriation transfers rejected on overnight edits.
7. Receipt of transfer appropriations accepted by the system.	Bureau of Accounts and Control- Accounting Division	File document for one year.

Function: Process Appropriations/Transfer Appropriations

SYSTEM OVERVIEW

Appropriation data from the approved Budget Work Program, and the Financial Orders which are requesting new appropriations or increases to existing appropriations are entered into the system via a terminal as an Appropriation(AP) transaction. Only users with the proper authority can process AP transactions. Appropriation authority is set up on the security tables. All MFASIS document transactions will have a unique document Id number. Document Id number is composed of three parts: transaction code, agency code and document number. Transaction code is the two-character field which identifies the type of transaction being processed, in this case, AP. Agency is the three character field which identifies the agency responsible for this document. Document number is a unique eleven-character field which identifies individual documents. Document numbers for appropriations will be assigned by the Bureau of Accounts and Control. The following data elements are required on an AP transaction:

- DATE
- BUDGET FISCAL YEAR
- ACTION- add (a) or modify (c)
- FUND
- AGENCY
- ORGANIZATION - must be the appropriation level organization
- APPROPRIATION UNIT
- APPR TYPE - regular, continuing, supplemental, or special
- APPR AMOUNT

Financial orders which are requesting transfers of appropriation are entered into the system via a terminal as a transfer appropriation (TA) transaction. The following data elements are required for a TA transaction:

- DATE
- BUDGET FISCAL YEAR
- TOTAL AMOUNT
- FROM APPROPRIATION FUND
- FROM APPROPRIATION AGENCY
- FROM APPROPRIATION ORGANIZATION - must be the appropriation level organization
- FROM APPROPRIATION UNIT
- TO APPROPRIATION FUND
- TO APPROPRIATION AGENCY
- TO APPROPRIATION ORGANIZATION - must be the appropriation level organization
- TO APPROPRIATION UNIT
- AMOUNT

Data entered is validated against relevant reference files to assure that valid codes exist for the data and that the

information is correct.

The AP and TA transactions are approved by the Bureau of Accounts and Control. Approval authority is referenced in the Security Tables. Approvals by the Bureau of Accounts and Control is recorded on the Appropriation and Transfer Appropriation transactions in SUSF.

Reject reports and transaction listings are generated daily.

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APPROPRIATION (AP)

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FUNCTION:                 DOCID: AP   03F  0100163BCB     06/05/98 09:52:41 AM
   STATUS: ACCPT            BATID:                    ORG:        001-001 OF 001
 H-                     APPROPRIATION INPUT SCREEN
     APPR DATE: 05 29 98      ACCTG PRD:              BUDGET FY: 98
     FUND: 010   AGENCY: 03F   ORGN: 0163      NET APPR AMOUNT:        3.06
                                              NET EST RECEIPT AMT:
                  APPR    END
     ACT APPR UNIT TYPE   DATE   APPROPRIATION NAME          SHORT NAME
     --- --------- ---- -------- ------------------------------ ------------
          APPR AMOUNT   I/D REV/BCB IND    EST RECEIPT AMT I/D B/A OPT
          -------------- --- -----------    --------------- --- -------
 01-  C 012
              3.06   D      B
 02-

 03-

 04-

 05-
```

The Appropriation (AP) document records appropriations. Each document can record multiple appropriations per fund. This document also modifies existing appropriations

FIELD	DESCRIPTION
Date of Record	Default is the date the document is accepted. Enter the date (*mm dd yy*) that you want to associate with this document, usually the current date.
Accounting Period	Default is inferred from **Date of Record**. If you want this entry recorded in a different accounting period, you must enter an open period (*mm yy*). You cannot enter a future accounting period.
Budget FY	Required. Enter the last two digits of the desired open fiscal year.
Fund	Required. Enter the fund for the appropriation. See Fund Index (FUND) for valid values.
Agency	Required. Enter the agency for the appropriation. See Agency Index (AGCY) for valid values.

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FIELD	DESCRIPTION
Organization	Optional. Required if **Appropriation Organization Option** is ***Required on Budget and Accounting [Y]*** on Fund Agency (FGY2); otherwise, leave blank. Enter the organization for the appropriation. Refer to Organization Index (ORGN) for valid values.
Net Appr Amount	Conditional. Required if adding or modifying appropriation lines. Enter the total of each of the amount columns.
Net Estimated Receipt Amount	Conditional. Required if adding or modifying receipt amounts. Enter the total of each of the amounts columns.

Action	Default is ***Add [A]***. Valid values are:
	
	Add [A]
	  Adds a new appropriation to your system, or re-activates an inactive unit of appropriation.
	Modify [C]
	  Modifies the appropriation period or the appropriation amounts.
	Deactivate [D]
	  Deactivates a unit of appropriation (you cannot process any additional obligations against the appropriation). Inactive lines are deleted from next year's budget by the new year initialization program**.**

Appropriation Unit	Required if the **Appropriation Control Option** on Fund Index (FUND) is *C* (full control) or *P* (presence control). If this is a new document, enter a unique appropriation unit.
Appropriation Type	Default is ***Regular [01]***. Valid values are: ***Regular [01]***, ***Continuing [02]***, ***Supplemental [03]***, and ***Special [04].***
End Date	Default is the date that the fiscal year ends. Required if the date that the appropriation ends is other than the end of the fiscal year. You cannot spend the funds in this appropriation after this date.
Appropriation Amount	Conditional. Required if adding or changing appropriation amounts. When adding an appropriation, enter the original appropriation amount in this field. When changing an appropriation, enter the revised appropriation amount in this field. If **Appropriation Control Option** is *C* (full control) on Fund Index (FUND), you cannot enter a revised appropriation amount for a change that is less than the amount already obligated against this appropriation.
Appropriation Inc/Dec	Default is ***Default [blank]***. Required if **Appropriation Amount** is modified. Valid

FIELD	DESCRIPTION
	values are *Increase [I]* or *Decrease [D]*.
Reversion/ Beginning Cash Balance	Conditional. Default is *Neither [blank]*. Required if **Appropriation Amount** represents a reversion of funds or an adjustment to beginning cash balance; otherwise, select *Neither [blank]*. Valid values are: *Reversion [R]* Reverts the amount. *Beginning Cash Balance [B]* Indicates the amount is used to update the appropriation's beginning cash balance*.*
Appropriation Name	Optional. Enter the description of the appropriation as you want it to appear on reports. If you enter a new name for a previously defined code, the system adopts the new name.
Short Name	Optional. Enter the name that you want to appear on the reports when not enough space is available for the full name. If you enter a name for a previously defined code, the system adopts the new name.
Estimated Receipt Amount	Optional. Enter an estimated receipt amount.
Estimated Receipt Inc/Dec	Default is *Default [blank]*. Required if **Estimated Receipt Amount** is modified. Valid values are *Increase [I]* or *Decrease [D]*.
Budget Authority Option	Default is *Appropriation Only [N]*. Required if you want to include estimated or actual receipts in the calculation of budget authority. Valid values are: *Appropriation Only [N]* The spending limit is the current modified appropriation amount, as it exists on Appropriation Inquiry (EAP2). *Actual Receipts [A]* The spending limit is the appropriation amount plus the actual receipts received against the appropriation. *Estimated Receipts [E]* The spending limit is the appropriation amount plus the estimated receipts received against the appropriation. *Greater of Actual or Estimated Receipts [G]* The spending limit is the appropriation amount plus the greater of the actual or estimated receipts. *Lesser of Actual or Estimated Receipts [L]* The spending limit is the appropriation amount plus the lesser of the actual or estimated receipts.

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TRANSFER APPROPRIATION (TA)

```
FUNCTION:                   DOCID: TA   14A  002161F0001     06/05/98 10:18:54 AM
   STATUS: ACCPT            BATID:                  ORG:         001-001 OF 001
  H-                   TRANSFER OF APPROPRIATION INPUT  SCREEN
       TRANS DATE:                  ACCTG PRD:          BUDGET FY: 98
                                                      TOTAL AMOUNT:      161,823.00

            FROM APPROPRIATION              TO APPROPRIATION
          -------------------------      -------------------------
          FUND AGCY ORGN APPR UNIT       FUND AGCY ORGN APPR UNIT AMOUNT
          ---- ---- ---- ---------       ---- ---- ---- --------- --------------
  01-     010  14A  0868 292             010  14A  0705 122          161,823.00
  02-
  03-
  04-
  05-
  06-
  07-
  08-
  09-
  10-
  11-
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The Transfer Appropriation (TA) document transfers budget authority, cash, and other funds between accounting entries and modifies previous transfers. Transfers can be made from one appropriation to another, or from one appropriation to many other appropriations. One amount is entered for each transfer.

FIELD	DESCRIPTION
Date of Record	Default is the date the document is accepted. Enter the date (*mm dd yy*) that you want to associate with this document, usually the current date.
Accounting Period	Default is the period associated with the **Date of Record** on Calendar Date (CLDT). If you want this entry recorded in a different accounting period, you must enter an open period (*mm yy*). You cannot enter a future accounting period.
Budget FY	Required. Enter the last two digits of the budget fiscal year to which this transaction applies.

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FIELD	DESCRIPTION
Total Amount	Required. Enter the total dollar amount, (total of all document lines), to be transferred. Do not enter a negative or positive sign.
Fund	Required. Enter the fund from which funds are being transferred. See Fund Index (FUND) for valid values.
Agency	Required. Enter the agency from which funds are being transferred. See Appropriation Inquiry (EAP2) or Appropriation Index (EAPP) for valid values.
Org	Optional. Required if the appropriation is budgeted by organization.
Appr Unit	Required. Enter the unit of appropriation from which funds are being transferred. See Appropriation Index (Extended) (EAPP).
Fund	Required. Enter the fund to which funds are being transferred.
Agency	Required. Enter the agency to which funds are being transferred.
Org	Optional. Required if the appropriation has a key organization.
Appr Unit	Required. Enter the unit of appropriation to which funds are being transferred. See Appropriation Index (Extended) (EAPP).
Amount	Required. Enter the dollar amount to be transferred. Do not entered a negative or positive sign.